

State of Connecticut  
Department of Revenue Services  
25 Sigourney Street  
Hartford, Connecticut 06106

## Nexus Declaration

Corporation Name: \_\_\_\_\_

Corporation Address: \_\_\_\_\_  
Street Address Suite or Floor Number

\_\_\_\_\_ Town/City State Zip Code

CT Tax Registration Number: \_\_\_\_\_

Federal Employer Identification Number: \_\_\_\_\_

Tax Year(s) or Tax Period(s) Ending: \_\_\_\_\_

### Instructions:

- A. This declaration must be completed by a principal officer of the corporation who has personal knowledge of the facts.
- B. If the answer is "yes" to any question, attach a separate statement detailing the specific activity and completed by a person who has personal knowledge of the facts.
- C. This declaration is only for the tax year(s) or tax period(s) listed above. If more than one tax year or tax period is listed, please indicate clearly, in each answer, the tax years or tax periods to which the answer applies.
- D. If the corporation name or address information, as shown above, is incorrect, please make corrections on this page.
- E. Return the completed declaration to: Department of Revenue Services  
Attn: Discovery Unit  
25 Sigourney Street  
Hartford CT 06106

## Nexus Declaration

\_\_\_\_\_  
Corporation Name

I, \_\_\_\_\_, residing in \_\_\_\_\_ state that:

1. I am currently a principal officer of the corporation named above (the corporation).

My title is \_\_\_\_\_.

I have held this office since \_\_\_\_\_.

2. I was a principal officer of the corporation during the tax year or period specified above (the tax period).                      Yes          No

3. I have personal knowledge of the facts declared by me pertaining to the specified tax year or period.                      Yes          No

4. The corporation was incorporated under the laws of the State of \_\_\_\_\_  
on \_\_\_\_\_.

5. The corporation's principal place of business (principal office) during the specified tax period was located at \_\_\_\_\_.

6. The corporation's principal business activity during the specified tax period was:  
\_\_\_\_\_.

7. The corporation's principal business activity in Connecticut during the specified tax period was  
\_\_\_\_\_.

8. The corporation derived \_\_\_\_\_% of its gross receipts from the business activity described in the statement contained in 6, above.

9. The corporation owned stock in the following subsidiary corporations. (If none, print "no subsidiaries".)

Name of Subsidiary	State of Incorporation	Location of Principal Office
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

## Nexus Declaration

\_\_\_\_\_  
Corporation Name

Please answer yes or no to each of the following:

- |     |   |     |    |
|-----|---|-----|----|
| 1.  | The corporation made sales of (as opposed to soliciting orders for) tangible personal property in Connecticut.  | Yes | No |
| 2.  | The corporation made sales of tangible personal property delivered by mail or common carrier into Connecticut.  | Yes | No |
| 3.  | The corporation performed services in Connecticut, whether or not such services were subject to the Connecticut sales or use taxes.<br>If the corporation did perform services in Connecticut, please list:<br>a.<br>b.<br>c.   | Yes | No |
| 4.  | The corporation solicited orders in Connecticut to perform services, whether or not the services were performed in Connecticut.   | Yes | No |
| 5.  | The corporation maintained a stock of inventory in a public warehouse in Connecticut.   | Yes | No |
| 6.  | The corporation delivered merchandise inventory on consignment to distributors or dealers in Connecticut.   | Yes | No |
| 7a. | The corporation owned, or leased as lessor, tangible personal property located in Connecticut.  | Yes | No |
| 7b. | If the corporation did own or lease such property, the property related to solicitation of orders for tangible personal property.   | Yes | No |
| 8a. | The corporation leased, as lessee, tangible personal property located in Connecticut.   | Yes | No |
| 8b. | If the corporation did lease, as lessee, tangible personal property, the property related to solicitation of orders for tangible personal property.   | Yes | No |
| 9a. | The corporation owned, or leased as lessee, intangible personal property located or used in Connecticut.  | Yes | No |
| 9b. | If the corporation did lease as lessee intangible personal property, the property related to solicitation of orders for tangible personal property.   | Yes | No |
| 10. | The corporation owned, or leased as lessor, real property located in Connecticut.   | Yes | No |
| 11. | The corporation leased, as lessee, real property located in Connecticut.  | Yes | No |
| 12. | The corporation participated in approving distributors or dealers, located in Connecticut, which its customer or user of its product could use for service or repairs to the corporation's product.   | Yes | No |
| 13. | The corporation used agents, independent contractors, or other representatives to perform sales, demonstrations, repair services, solicit orders, make deliveries, perform services, or conduct any of the activities referred to in this declaration in Connecticut. | Yes | No |
| 14. | The corporation advertised in Connecticut the availability of repair or service of its product by a representative located in Connecticut.  | Yes | No |
| 15. | The corporation entered into an arrangement or contract with another entity to have this entity repair or service in Connecticut the corporation's product for a customer or user of its product.   | Yes | No |
| 16. | The corporation maintained an office, agency, warehouse or other business location in Connecticut.  | Yes | No |

## Nexus Declaration

Corporation Name			
17a.	The corporation compensated an employee for the use of the employee's Connecticut home.	Yes	No
17b.	If the corporation did compensate an employee for the use of the employee's home, the employee:		
	worked from the home;	Yes	No
	the corporation's property, including product samples, brochures and advertising materials, and instructions on product usage were stored in the home;	Yes	No
	the address or telephone number of the home was listed in its advertisements and public announcements.	Yes	No
18.	An employee of the corporation, wherever based, engaged in managerial or research activities in Connecticut.	Yes	No
19.	An employee of the corporation, wherever based, made collections on regular or delinquent accounts or repossessed items of property located in Connecticut.	Yes	No
20.	An employee of the corporation, wherever based, offered technical assistance and training in Connecticut to a customer or user of its product after the sale.	Yes	No
21.	An employee of the corporation, wherever based, repaired, serviced, or replaced faulty or damaged goods in Connecticut.	Yes	No
22.	An employee of the corporation, wherever based, installed or assembled its product in Connecticut.	Yes	No
23.	An employee of the corporation, wherever based, visited a Connecticut customer or user of its product to determine customer or user satisfaction.	Yes	No
24.	An employee of the corporation, wherever based, picked up returned merchandise in Connecticut from a customer or user of its product.	Yes	No
25.	An employee of the corporation, wherever based, rectified or assisted in rectifying in Connecticut any product, credit, shipping or similar complaint arising from the purchase or use of its product by a customer or user of its product.	Yes	No
26.	An employee of the corporation, wherever based, verified the destruction of damaged merchandise in Connecticut.	Yes	No
27.	An employee of the corporation, wherever based, coordinated the delivery of merchandise to Connecticut, whether or not special promotions were involved.	Yes	No
28.	The corporation made deliveries of its product into Connecticut using its own vehicles or vehicles leased to it.	Yes	No
29.	The corporation serviced or maintained displays of its products in Connecticut.	Yes	No
30.	The corporation participated in some way in a trade show or demonstration in Connecticut.	Yes	No
31.	An employee of the corporation, wherever based, distributed replacement parts in Connecticut.	Yes	No
32.	An employee of the corporation, wherever based, inspected the installation of its product in Connecticut by a customer or user of its product.	Yes	No

## Nexus Declaration

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### Corporation Name

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|-----|--|-----|----|
| 33. | An employee of the corporation, wherever based, conducted credit investigations in Connecticut or arranged in Connecticut for credit and financing for a customer or user of its product.  | Yes | No |
| 34. | The Secretary of the State of Connecticut issued a certificate of authority to the corporation to do business in Connecticut.  | Yes | No |
| 35. | The corporation was issued a license, permit, certificate, registration, charter or similar form of permission or approval, required by the State of Connecticut or any board, commission, department or officer thereof.  | Yes | No |
| 36. | The corporation was required to file, or did file, withholding tax returns with the Connecticut Department of Revenue Services or any forms or returns related to unemployment compensation with the Connecticut Department of Labor.  | Yes | No |
| 37. | The corporation solicited orders for or sold intangible personal property in Connecticut.  | Yes | No |
| 38. | The corporation licensed, as licensor, software for use in Connecticut.  | Yes | No |
| 39. | The corporation licensed, as licensor, intangible property (such as trademarks, trade names, copyrights and patents) for use in Connecticut.   | Yes | No |
| 40. | The corporation was a general partner in a general partnership, which conducts business, owns or leases property, or maintains an office in Connecticut.   | Yes | No |
| 41. | The corporation was a limited partner in an investment partnership. (For this declaration, an investment partnership is a limited partnership with gross income, including income and gains from commodities not described in Internal Revenue Code (IRC) §1221(1), and futures, forwards, and options with respect to such commodities, which meet the gross income requirements under IRC §851(b)(2).) | Yes | No |
| 42. | The corporation was a limited partner in a limited partnership, other than an investment partnership, which conducts business, owns or leases property, or maintains an office in Connecticut.   | Yes | No |
| 43. | The corporation prohibited its agents, independent contractors, or representatives (by contractual agreement or otherwise) from selling or promoting its competitors' services or products.  | Yes | No |
| 44. | The corporation executed contracts in Connecticut.   | Yes | No |

I declare under penalties of false statement that I have examined this declaration and to the best of my knowledge and belief it is true, complete and correct.

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Name of Principal Officer

Title of Principal Officer

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Signature of Principal Officer

Date